



25 Sigourney Street
Hartford CT 06106-5032

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2006(2.2)

INFORMATIONAL PUBLICATION

**Topical Index to Rulings and Administrative Pronouncements
Covering Income Tax
(as of July 1, 2006)**

Consult Numerical Index, **IP 2006(4.2)**, to determine if a ruling or pronouncement has been affected by a later issued ruling or pronouncement.

To preview and download most Department of Revenue Services (DRS) documents listed, go to the DRS Web site at **www.ct.gov/DRS** and click on ***Publications***. For Connecticut agency regulations, click on ***Tax Research Library***.

If a **Topic Heading** refers to another topic followed by an index code, consult the most recent edition of the appropriate index for information.

Key to Index Codes:

C = **IP 2006(3.2)** Topical Index to Corporation Business Tax

M = **IP 2006(6.2)** Topical Index to Miscellaneous Taxes

S = **IP 2006(5.2)** Topical Index to Sales and Use Taxes

A

Accounting Periods and Methods:

Accounting Methods

Statute: 12-708

Regulation: 12-708-6

Accounting Period

Statute: 12-708

Regulation: 12-708-1

Change of Accounting Method

Statute: 12-708

Regulation: 12-708-7, 12-708-8, 12-708-9

Change of Accounting Period

Statute: 12-708

Regulation: 12-708-2, 12-708-3, 12-708-4

Returns of Trusts, Estates, or Partnerships for Short Taxable Years

Statute: 12-708

Regulation: 12-708-5

Adjusted Gross Income, Resident Individuals: (See Taxable Income, Resident Individuals)

Allocation and Apportionment: (See also Taxable Income, Nonresident Individuals)

Allocation and Apportionment of Income From a Business, Trade, Profession, or Occupation Carried on Partly Within and Partly Without Connecticut

Statute: 12-711(c)
Regulation: 12-711(c)-4

Alternate Method of Allocation

Statute: 12-712(d)
Regulation: 12-712(d)-1

Athletes and Entertainers

Statute: 12-711(c)
Regulation: 12-711(c)-7

Business, Trade, Profession, or Occupation Carried on Partly Within Connecticut

Statute: 12-711(c)
Regulation: 12-711(c)-3

Business, Trade, Profession, or Occupation Carried on Partly Within and Partly Without Connecticut

Statute: 12-711(c)
Regulation: 12-711(c)-2

Earnings of Nonresident Employees and Officers Rendering Personal Services Within Connecticut

Statute: 12-711(c)
Regulation: 12-711(c)-5

Income and Deductions Partly From Connecticut Sources

Statute: 12-711(c)
Regulation: 12-711(c)-1

Military Pay

Statute: 12-711(d)
Regulation: 12-711(d)-1
Informational Publication: IP 92(2), IP 92(2.1), IP 92(2.2), IP 92(2.3), IP 92(2.4), IP 92(2.5),
IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

Purchase and Sale for Own Account

Statute: 12-711(f)
Regulation: 12-711(f)-1

Security and Commodity Brokers

Statute: 12-711(c)
Regulation: 12-711(c)-6

Alternative Minimum Tax:

Legislation: PA 05-251, §§72, 73
Statute: 12-700a, 12-701(a)(23)-(31)
Ruling: 2001-1
Special Notice: SN 98(4), SN 2003(21)
Informational Publication: IP 94(2), IP 94(2.1), IP 94(2.2), IP 94(2.3), IP 94(2.4), IP 2001(9),
IP 2005(31)

Amended Returns: (See Returns)

Assessments: (See also Interest and Penalties)

Agreement Extending Time for Assessing Deficiency or Claiming Refund

Statute: 12-733(f)
Regulation: 12-733(f)-1

Appeals

Statute: 12-730

Commissioner's Assessment on Best Information

Statute: 12-735(b)

Regulation: 12-735(b)-1

Final Assessment of Deficiency; Protest; Notice of Determination

Statute: 12-729

General

Statute: 12-35h

Interest, Deficiency Assessments

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-1

Jeopardy Assessments

Statute: 12-729a

Liens

Statute: 12-734

Regulation: 12-734-1

Mathematical Errors

Statute: 12-731

Regulation: 12-731-1

Notice of Deficiency

Statute: 1-2a, 12-2f, 12-728(b)

Regulation: 12-728(b)-1

Notice of Proposed Deficiency

Legislation: PA 05-116, §4

Statute: 12-733

Regulation: 12-733(a)-1

Penalties, Deficiency Assessments

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-2

Terrorist Victims

Statute: 12-724

B

Bankruptcy:

Regulation: 12-701(a)(9)-1, 12-740-9

C

Compensation: (See Taxable Income, Resident Individuals; Taxable Income, Nonresident Individuals)

Credit Based on Adjusted Gross Income:

Legislation: PA 05-10, §§14, 15; PA 05-251, §75; PA 05-3, §58

Statute: 12-703, 17b-112(b)(11)

Special Notice: SN 2002(12)

Credit for Personal Property Taxes Paid on Motor Vehicle or Residence:

Legislation: PA 05-251, §§76, 77

Statute: 12-704c

Special Notice: SN 98(4), SN 2002(12), SN 2003(21)

Informational Publication: IP 96(9), IP 97(9), IP 97(9.1), IP 99(34), IP 2000(23), IP 2001(25), IP 2002(23), IP 2003(24), IP 2004(16), IP 2005(10)

Credit for Taxes Paid to Another Jurisdiction:

Amended Connecticut Income Tax Return to Report Any Change in the Amount of Income Tax Paid to Qualifying Jurisdiction

Statute: 12-704(b)

Regulation: 12-704(b)-1

Special Notice: SN 92(2)

Definitions

Statute: 12-704(b)

Regulation: 12-704(a)-4

Disallowance

Statute: 12-704(c), 12-704(d)

Regulation: 12-704(c)-1

Intangible Personal Property

Statute: 12-704(e)

Limitations, General

Statute: 12-704(a)

Regulation: 12-704(a)-2

Limitations, Credit Claimed for Income Taxes Paid Both to a Qualifying Jurisdiction and Also to One or More of its Political Subdivisions

Statute: 12-704(a)

Regulation: 12-704(a)-3

Special Notice: SN 92(2)

Resident or Part-Year Resident Credit for Taxes Paid to Another State, Political Subdivision of Another State, the District of Columbia, a Province of Canada, or Political Subdivision of a Province of Canada

Statute: 12-704(a)

Regulation: 12-704(a)-1

Special Notice: SN 98(4)

D

Deficiency Assessments: (See Assessments)

E

Electronic Funds Transfer: (See Electronic Funds Transfer (M))

Estimated Tax:

Additional Withholding, Election

Statute: 12-720(a)

Regulation: 12-720(a)-3 (*repealed*)

Declarations, Amended

Statute: 12-720(b)

Regulation: 12-720(b)-1 (*repealed*)

Declaration, Composite (Alternative to Filing Group Declaration for S Corporations)

Statute: 12-720(a)
Regulation: 12-720(a)-6 (*repealed*)
Announcement: AN 93(6)

Declarations, Filing Dates

Statute: 12-721(a)
Regulation: 12-721(a)-1 (*repealed*)

Declarations, Group

Statute: 12-720(a)
Regulation: 12-720(a)-5 (*repealed*)
Announcement: AN 93(6)

Declarations, Late Filed

Statute: 12-722
Regulation: 12-722(a)-2 (*repealed*), 12-722-1
Informational Publication: IP 93(6), IP 93(6.1), IP 93(6.2), IP 93(6.3), IP 93(6.4), IP 93(6.5),
IP 99(33), IP 2003(35), IP 2004(17), IP 2005(27)

Declarations Not Required From Certain Trusts and Estates

Statute: 12-720(d)
Regulation: 12-720(d)-1 (*repealed*)

Declarations, Requirement

Statute: 12-720(a)
Regulation: 12-720(a)-1 (*repealed*)
Informational Publication: IP 91(1), IP 91(1.1), IP 91(1.2), IP 91(1.3), IP 91(1.4), IP 92(3),
IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3),
IP 92(5.4), IP 92(5.5), IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(3), IP 99(3.1), IP 99(35),
IP 2001(12), IP 2003(36), IP 2004(18), IP 2005(28)

Definitions

Statute: 12-701(a)(11), 12-701(a)(12)
Regulation: 12-701(a)(11)-1, 12-701(a)(12)-1
Informational Publication: IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3), IP 92(5.4), IP 92(5.5),
IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(35), IP 2003(36)

Excess Payments

Statute: 12-722(h)
Regulation: 12-722(h)-1 (*repealed*)

Farmers and Fishermen

Statute: 12-722(m)
Special Notice: SN 98(4)
Policy Statement: PS 2000(3)
Informational Publication: IP 93(1), IP 93(1.1), IP 93(1.2), IP 93(1.3), IP 93(1.4), IP 97(8),
IP 97(8.1), IP 99(17), IP 2000(13), IP 2000(25), IP 2001(11), IP 2001(16), IP 2002(10),
IP 2003(13), IP 2003(20), IP 2004(10), IP 2004(14), IP 2005(8), IP 2005(12)

Fiscal Years

Statute: 12-721(b)
Regulation: 12-721(b)-1 (*repealed*)

General

Statute: 12-700b (*repealed 10/1/02*), 12-720, 12-721, 12-722
Regulation: 12-722-1
Special Notice: SN 2002(12)
Informational Publication: IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3), IP 92(5.4), IP 92(5.5),
IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(21), IP 99(21.1), IP 99(35), IP 2000(26), IP 2001(24),
IP 2002(18), IP 2002(22), IP 2002(24), IP 2003(10), IP 2003(21), IP 2003(23), IP 2003(28),

IP 2003(32), IP 2003(36), IP 2004(15), IP 2004(18), IP 2004(23), IP 2005(9), IP 2005(16),
IP 2005(24), IP 2005(28)
Announcement: AN 2003(1)

Installments, Amended

Statute: 12-722(c)
Regulation: 12-722(c)-1 (*repealed*)

Installments, Annualized Income

Statute: 12-722(j)
Regulation: 12-722(d)(2)-1 (*amended effective 1/04; formerly 12-722(j)-1*)
Informational Publication: IP 93(6), IP 93(6.1), IP 93(6.2), IP 93(6.3), IP 93(6.4), IP 93(6.5),
IP 99(33), IP 2003(35), IP 2004(17), IP 2005(27)

Installments, Number, and Due Dates (When Requirement to Make Declaration of Estimated Tax Is Not Met Until After the Fifteenth Day of the Fourth Month of the Taxable Year)

Statute: 12-722(a)
Regulation: 12-722(a)-1 (*amended effective 1/04*)

Interest on Installment Due On or After an Individual's Death

Statute: 12-722(l)
Regulation: 12-722(l)-1 (*repealed*), 12-722-1, 12-722(n)-1

Interest on Late Paid Installments

Statute: 12-722(b)
Regulation: 12-722(b)-1 (*repealed*)

Joint Declaration of Estimated Tax by Husband and Wife; Change of Status; Death of a Spouse

Legislation: PA 05-10, §§14, 15; PA 05-3, §58
Statute: 12-720(a)
Regulation: 12-720(a)-7 (*repealed*)

Partnerships and S Corporations

Statute: 12-720(a)
Regulation: 12-720(a)-4 (*repealed*)

Payments on Account of Income Tax

Statute: 12-722(g)
Regulation: 12-722(g)-1 (*repealed*)

Prepayments

Statute: 12-722(f)
Regulation: 12-722(f)-1 (*repealed*)

Short Taxable Year

Statute: 12-720(c)
Regulation: 12-720(c)-1 (*repealed*)

Trusts and Estates

Statute: 12-720(a)
Regulation: 12-720(a)-2 (*repealed*)
Informational Publication: IP 94(7)
Announcement: AN 91(10)

Underpayments of Estimated Tax: Additions to Tax

Statute: 12-722(b)
Regulation: 12-722(b)-1 (*repealed*)
Special Notice: SN 93(4), SN 2002(12)
Announcement: AN 2003(1)

Exemptions:

Legislation: PA 05-251, §74

Statute: 12-702, 12-710, 12-724, 32-610

Special Notice: SN 2002(12)

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2000(29), IP 2001(12), IP 2001(31), IP 2002(14), IP 2002(28)

Extensions of Time:*Armed Forces, Special Rules*

Statute: 12-724

Informational Publication: IP 92(2.5), IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

Definitions

Regulation: 12-723-7

Extension, Request by Person Other Than Taxpayer

Statute: 12-723

Regulation: 12-723-6

General

Statute: 12-723

Regulation: 12-723-1

Announcement: AN 2001(8), AN 2001(8.1)

Group Returns

Statute: 12-723

Regulation: 12-723-2

Informational Returns

Statute: 12-723

Regulation: 12-723-4

Payment of Connecticut Income Tax

Statute: 12-723

Regulation: 12-723-3

Withholding Tax Returns

Statute: 12-723

Regulation: 12-723-5

F**Fiduciary Adjustment:***Definition*

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-1

Modifications: Additions

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-2

Modifications: Subtractions

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-3

Set-asides for Charitable Purposes

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-4

H

Household Employees: (See Withholding, Household Employers)

Holocaust Victim Settlement Payments:

Statute: 12-701(a)(20), 12-701(a)(24), 12-701(a)(30), 12-701(a)(35), 12-701(a)(36)

I

Individual Development Account:

Statute: 12-701(a)(20)

Innocent Spouse: (See Joint Filing by Spouses)

Insurance Reinvestment Credit:

Statute: 38a-88a

Special Notice: SN 2000(15)

Informational Publication: IP 2001(17), IP 2004(20)

Interest and Penalties: (See also Assessments)

General

Statute: 12-735(a)

Regulation: 12-735(a)-1

Interest, Deficiency Assessments

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-1

Interest, Estimated Tax Installment Due On or After an Individual's Death

Statute: 12-722(l)

Regulation: 12-722(l)-1 (*repealed*)

Interest, Late Paid Estimated Tax Installments

Statute: 12-722(b)

Regulation: 12-722(b)-1 (*repealed*)

Penalty, Deficiency Assessment

Legislation: PA 05-116, §3; PA 05-260, §8

Statute: 12-728(a)

Regulation: 12-728(a)-2

Penalty, Evading or Failing to Collect, Account For, or Pay Over Tax; Penalty for Fraud

Statute: 12-736

Regulation: 12-736(a)-1

Penalty, Failure to File Statement of Payment to Another Person

Statute: 12-735(d)

Regulation: 12-735(d)-1

Penalty, False Statement Relating to Withholding Allowance

Statute: 12-738

Penalty, Willful Violations

Statute: 12-737

J

Joint Filing by Spouses: (See also Returns)

Claim for Refund by Nonobligated Spouse

Statute: 12-724, 12-732(a)

Regulation: 12-732(a)-2

Connecticut Income Tax Returns of Husband and Wife

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-702(c)(1), 12-702a

Regulation: 12-702(c)(1)-1

Special Notice: SN 99(15)

Enrolled Member of Federally Recognized Tribe

Statute: 12-702(c)(1)

Regulation: 12-702(c)(1)-3

Joint Declaration of Estimated Tax by Husband and Wife; Change of Status; Death of a Spouse

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-720(a)

Regulation: 12-720(a)-7 (*repealed*)

Relief of Spouse From Connecticut Income Tax Liability

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-702(c)(1), 12-702a

Regulation: 12-702(c)(1)-2

Special Notice: SN 99(15)

L

Limited Liability Companies:

Legislation: PA 06-159, §5

Statute: 12-701(a)(33), 12-701(A)(34), 12-719

Special Notice: SN 98(3), SN 98(4), SN 99(3), SN 2002(12)

Policy Statement: PS 92(12), PS 92(12.1)

Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1)

M

Modifications, Nonresident Individuals: (See Taxable Income, Nonresident Individuals)

Modifications, Resident Individuals: (See Taxable Income, Resident Individuals)

N

Nanny Tax: (See Withholding, Household Employers)

Nonresident Individuals, Adjusted Gross Income: (See Taxable Income, Nonresident Individuals)

Nonresident Individuals, General: (See also Taxable Income, Nonresident Individuals)

Credits Based on Adjusted Gross Income

Legislation: PA 05-10, §§14, 15; PA 05-251, §75; PA 05-3, §58

Statute: 12-703

Special Notice: SN 2002(12)

Definitions

Statute: 12-701(a)(2)
Regulation: 12-701(a)(2)-1
Informational Publication: IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

Exemptions

Legislation: PA 05-251, §74
Statute: 12-702
Special Notice: SN 2002(12)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

Imposition of Connecticut Income Tax

Statute: 12-700(b)
Regulation: 12-700(b)-1
Ruling: 2002-1
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)
Announcement: AN 93(10), AN 93(10.1)

P

Partnership:

Avoidance or Evasion of Tax

Statute: 12-715(c)
Regulation: 12-715(c)-1

Character of Partnership Items

Statute: 12-715(b)
Regulation: 12-715(b)-1
Ruling: 99-4

Definitions

Statute: 12-701(a)(33), (34)

Informational Return

Legislation: PA 06-159, §§5, 6
Statute: 12-719, 12-726(a)
Regulation: 12-726(a)-1
Special Notice: SN 92(5), SN 92(7)
Policy Statement: PS 92(12), PS 92(12.1)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1)

Modification of Federal Adjusted Gross Income, Resident Partner

Statute: 12-701(a)(20)
Regulation: 12-701(a)(20)-5
Special Notice: SN 2002(12), SN 2003(21)
Announcement: AN 2003(4)

Modification of Partnership Items in Partner's Income Tax Return

Statute: 12-715(a)
Regulation: 12-715(a)-1

Nonresident Partners, Income and Deductions Derived From Connecticut Sources

Statute: 12-712(a)(1)
Regulation: 12-712(a)(1)-1

Nonresident Partners, Special Rules

Statute: 12-712(b)

Regulation: 12-712(b)-1

Part-Year Resident Individuals, General: (See also Credit for Taxes Paid to Another Jurisdiction; Taxable Income, Part-Year Resident Individuals)

Credits Based on Adjusted Gross Income

Legislation: PA 05-10, §§14, 15; PA 05-251, §75; PA 05-3, §58

Statute: 12-703

Special Notice: SN 2002(12)

Credit for Personal Property Taxes Paid to Another Jurisdiction

Statute: 12-704(a)

Exemptions

Legislation: PA 05-251, §74

Statute: 12-702

Special Notice: SN 2002(12)

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

Imposition of Tax

Statute: 12-700(c)

Regulation: 12-700(c)-1

Part-Year Resident Trusts, General: (See also Credit for Taxes Paid to Another Jurisdiction; Taxable Income, Part-Year Resident Trusts)

Change of Residence of Trust

Statute: 12-701(a)(6)

Regulation: 12-701(a)(6)-1

General

Statute: 12-700(c)

Regulation: 12-700(c)-2

Part-Year Residents, Special Accruals: (See Taxable Income, Part-Year Resident Individuals; Taxable Income, Part-Year Resident Trusts)

Penalties and Interest: (See Interest and Penalties)

R

Rate of Tax

Statute: 12-700

Special Notice: SN 2003(21)

Informational Publication: IP 2003(10)

Rebate, Income Tax: (See also Rebate, Sales Tax (S))

Statute: 12-746

Informational Publication: IP 98(8)

Records:

Records of Employers and Other Persons Required to File Connecticut Informational Returns

Statute: 12-740(c)

Regulation: 12-740(c)-2

Retention of Records

Statute: 12-740(c)

Regulation: 12-740(c)-1

Refunds:

Claim for Refund, General

Statute: 12-15(d), 12-39t, 12-732(a)

Regulation: 12-732(a)-1, 12-732(a)-2

Policy Statement: PS 96(4), PS 2001(14)

Informational Publication: IP 99(35), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23),
IP 2004(15), IP 2005(9)

Contributions From Refunds to Special Accounts

Legislation: PA 05-3, §11 (June Spec. Sess.)

Statute: 12-743

Credit of Overpayments

Statute: 12-739

Regulation: 12-739(d)-1

Filing of Claim for Refund Where Claimant's Federal Income Tax Return or Another State's Return Is Changed, Corrected, or Amended

Statute: 12-732(b)

Regulation: 12-732(b)-1

Offset of Refunds Against Certain Debts or Obligations

Statute: 12-39u, 12-742

Regulation: 12-742-1

Special Notice: SN 98(4)

Regulated Investment Company Dividends:

Statute: 12-718

Ruling: 99-4

Resident Individuals, General: (See also Credit for Taxes Paid to Another Jurisdiction; Credit Based on Adjusted Gross Income; Credit for Personal Property Taxes Paid on Motor Vehicle or Residence; Taxable Income, Resident Individuals)

Definition

Statute: 12-701(a)(1)

Regulation: 12-701(a)-(1)-1

Special Notice: SN 2000(17)

Informational Publication: IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23),
IP 2004(15), IP 2005(9)

Exemptions

Legislation: PA 05-251, §74

Statute: 12-702

Special Notice: SN 2002(12)

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5),
IP 99(3), IP 99(3.1), IP 2001(12)

Imposition of Connecticut Income Tax

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-700(a)

Ruling: 2002-1

Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5),
IP 99(3), IP 99(3.1), IP 2001(12)
Announcement: AN 93(10), AN 93(10.1)

Resident Trust or Estate, General: (See also Taxable Income, Resident Trust or Estate)

Statute: 12-701(a)(4)
Regulation: 12-701(a)(4)-1

Returns:

Amended Connecticut Income Tax Return

Statute: 12-727(b)
Regulation: 12-727(b)-2
Announcement: AN 95(1)

Bankruptcy, Filing of Income Tax Returns

Statute: 12-727(b), 12-740
Regulation: 12-727(b)-6, 12-740-9, 12-740-10

Change in Federal Income or Income Tax Withholding

Statute: 12-727(b)
Regulation: 12-727(b)-1

Check-offs

Statute: 12-743
Special Notice: SN 98(4)

Decedents

Statute: 12-740
Regulation: 12-740-4

Electronic Filing

Informational Publication: IP 94(8), IP 94(8.1), IP 94(8.2), IP 94(8.3), IP 94(8.4), IP 96(8), IP 96(8.1), IP 96(8.2), IP 99(10), IP 99(30), IP 99(31), IP 2000(19), IP 2001(22), IP 2002(13), IP 2003(22), IP 2004(30.1), IP 2005(23)

Fiduciary Income Tax Returns

Statute: 12-740
Regulation: 12-740-5
Announcement: AN 93(1), AN 93(10), AN 93(10.1)

Filing Requirement, General

Statute: 12-740; 12-39aa
Regulation: 12-740-1
Special Notice: SN 99(14)
Policy Statement: PS 2002(4), PS 2005(4)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)
Announcement: AN 93(10), AN 93(10.1), AN 2001(8), AN 2001(8.1), AN 2001(9)

Final Determination

Statute: 12-727(b)
Regulation: 12-727(b)-4

General

Statute: 12-725, 12-727(b), 12-740, 12-744
Regulation: 12-725-1, 12-725-2, 12-727(b)-3, 12-740-7
Special Notice: SN 2003(21)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2002(23), IP 2003(28), IP 2003(32), IP 2004(23), IP 2005(24)
Announcement: AN 2001(8), AN 2001(8.1)

Group Return for S Corporations, Alternatives

Legislation: PA 06-159, §5

Statute: 12-719

Regulation: 12-719-2

Special Notice: SN 92(5), SN 92(7)

Informational Publication: IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1)

Announcement: AN 93(6)

Group Return, General

Legislation: PA 06-159, §5

Statute: 12-719

Regulation: 12-719-1

Special Notice: SN 92(4), SN 92(5), SN 92(7)

Informational Publication: IP 2004(12), IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1)

Husband and Wife, Returns

Legislation: PA 05-10, §§14, 15; PA 05-3, §58

Statute: 12-702(c)(1), 12-702a

Regulation: 12-702(c)(1)-1

Special Notice: SN 99(15)

Informational Reporting by Certain Employers, Payers, or Real Estate Reporting Persons

Statute: 12-727(a)

Regulation: 12-727(a)-2 (amended 8/3/01)

Informational Return, Partnership

Legislation: PA 06-159, §6

Statute: 12-726(a)

Regulation: 12-726(a)-1

Special Notice: SN 92(5), SN 92(7)

Policy Statement: PS 92(12), PS 92(12.1)

Informational Publication: IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1)

Informational Return, S Corporation

Legislation: PA 06-159, §6

Statute: 12-726(b)

Regulation: 12-726(b)-1

Special Notice: SN 92(5), SN 92(7)

Informational Publication: IP 2004(13), IP 2004(39)

Announcement: AN 92(7), AN 93(4), AN 93(6), AN 94(12), AN 94(12.1)

Magnetic Media

Statute: 12-727(a)

Regulation: 12-727(a)-1

Informational Publication: IP 92(10), IP 92(10.1), IP 92(10.2), IP 92(10.3), IP 92(10.4), IP 92(10.5), IP 92(10.6), IP 93(5), IP 93(5.1), IP 93(5.2), IP 93(5.4), IP 93(5.5), IP 99(25), IP 99(26), IP 2000(16), IP 2000(17), IP 2001(19), IP 2001(21), IP 2002(19), IP 2002(20), IP 2003(17), IP 2003(18), IP 2004(21), IP 2004(22), IP 2005(21), IP 2005(22)

Announcement: AN 2000(1)

Minors or Persons Under a Disability

Statute: 12-740

Regulation: 12-740-2

Nonresident Aliens or Persons Without a Social Security Number, Filing of Income Tax Returns

Statute: 12-740

Regulation: 12-740-8

Receivers

Statute: 12-740

Regulation: 12-740-3

Recomputation of Connecticut Income Tax

Statute: 12-727(b)

Regulation: 12-727(b)-5

Short Taxable Periods

Statute: 12-740

Regulation: 12-740-6

Terrorist Victims

Legislation: PA 03-225, §14

Statute: 12-724

S

S Corporations:

Character of S Corporation Items

Statute: 12-715(b)

Regulation: 12-715(b)-2

Informational Return

Legislation: PA 06-159, §6

Statute: 12-726(b)

Regulation: 12-726(b)-1

Special Notice: SN 92(5), SN 92(7), SN 98(3), SN 99(3)

Informational Publication: IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1)

Announcement: AN 92(7), AN 93(4), AN 94(12), AN 94(12.1)

Modification of S Corporation Items

Statute: 12-715(a)

Regulation: 12-715(a)-2

Nonresident Shareholder

Statute: 12-712(a)(2)

Regulation: 12-712(a)(2)-1

Resident Shareholder

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-6

Special Notice: SN 2002(12), SN 2003(21)

Announcement: AN 2003(4)

Returns

Legislation: PA 06-159, §5

Statute: 12-719

Special Notice: SN 98(3), SN 99(3)

Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(13),
IP 2004(39), IP 2005(13), IP 2005(13.1)

Trusts and Estates

Statute: 12-701(a)(10)

Status Letters: (see Status Letters (M))

T

Taxable Income, Nonresident Individuals:

Allocation and Apportionment of Income From a Business, Trade, Profession, or Occupation Carried On Partly Within and Partly Without Connecticut

Statute: 12-711(c)

Regulation: 12-711(c)-4

Allocation, Alternate Method

Statute: 12-712(d)

Regulation: 12-712(d)-1

Apportionment, Other Methods

Statute: 12-711(b)

Regulation: 12-711(b)-15

Athletes and Entertainers

Statute: 12-711(b), 2-711(c)

Regulation: 12-711(b)-4, 12-711(c)-7

Brokers, Security, and Commodity

Statute: 12-711(c)

Regulation: 12-711(c)-6

Business, Trade, Profession, or Occupation Carried On Within Connecticut

Statute: 12-711(b)

Regulation: 12-711(b)-4

Announcement: AN 96(13)

Business, Trade, Profession, or Occupation Carried On Wholly Within Connecticut

Statute: 12-711(c)

Regulation: 12-711(c)-2

Business, Trade, Profession, or Occupation Carried On Partly Within and Partly Without Connecticut

Statute: 12-711(c)

Regulation: 12-711(c)-3

Compensation Not Constituting Income Derived From Connecticut Sources

Statute: 12-711(b)

Regulation: 12-711(b)-7 (amended effective 1/04)

Connecticut Adjusted Gross Income Derived From or Connected With Sources Within This State

Statute: 12-711(b), 12-711a

Regulation: 12-711(b)-1

Special Notice: SN 92(7), SN 2000(17), SN 2002(12)

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

Announcement: AN 2001(6)

Covenant Not to Compete

Statute: 12-711(b)

Regulation: 12-711(b)-20

Deductions for Losses

Statute: 12-711(b)

Regulation: 12-711(b)-6

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

Earnings of Nonresident Employees and Officers Rendering Personal Services Within Connecticut

Statute: 12-711(c)

Regulation: 12-711(c)-5

Earnings of Salespersons

Statute: 12-711(b)
Regulation: 12-711(b)-9

Employees Compensated on Mileage Basis

Statute: 12-711(b)
Regulation: 12-711(b)-10

Income and Deductions From Connecticut Sources (In General)

Statute: 12-711(b)
Regulation: 12-711(b)-2
Special Notice: SN 2002(12)
Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)
Announcement: AN 2001(6)

Income and Deductions Partly From Connecticut Sources

Statute: 12-711(c)
Regulation: 12-711(c)-1

Income From Intangible Personal Property

Statute: 12-711(b)
Regulation: 12-711(b)-5

Income From Vessels

Statute: 12-711(b)
Regulation: 12-711(b)-13

Incentive Stock Options (ISOs)

Statute: 12-711(b)
Regulation: 12-711(b)-16

Military Pay

Statute: 12-711(d); 12-724
Regulation: 12-711(d)-1
Informational Publication: IP 92(2), IP 92(2.1), IP 92(2.2), IP 92(2.3), IP 92(2.4), IP 92(2.5),
IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9)

Nonqualified Deferred Compensation

Statute: 12-711(b)
Regulation: 12-711(b)-19

Nonqualified Stock Options

Statute: 12-711(b)
Regulation: 12-711(b)-18

Nonresident Seamen

Statute: 12-711(b)
Regulation: 12-711(b)-11
Ruling: 2002-1

Pension or Other Retirement Benefit Plans

Statute: 12-711(b)
Regulation: 12-711(b)-12

Prizes, Awards, and Similar Payments

Statute: 12-711(b)
Regulation: 12-711(b)-14
Special Notice: SN 2002(12)
Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)
Announcement: AN 2002(5)

Property in Connecticut (Real or Tangible)

Statute: 12-711(b)

Regulation: 12-711(b)-3

Property (Real), Rentals and Gains From Sale or Exchange

Statute: 12-711(b)

Regulation: 12-711(b)-8

Property Transferred in Connection With the Performance of Services

Statute: 12-711(b)

Regulation: 12-711(b)-17

Purchase and Sale for Own Account

Statute: 12-711(f)

Regulation: 12-711(f)-1

Taxable Income, Nonresident Trusts or Estates:

Allocation of Connecticut Fiduciary Adjustment

Statute: 12-716(a)

Regulation: 12-716(a)-1

Attribution of Certain Modifications

Statute: 12-716(b)

Regulation: 12-716(b)-1

Character of Items

Statute: 12-714(a)

Regulation: 12-714(a)-2

Connecticut Taxable Income Derived From or Connected With Sources Within Connecticut

Statute: 12-713(a)

Regulation: 12-713(a)-1, 12-713(a)-4

Ruling: 2005-2

Items Not in Distributable Net Income of a Nonresident Trust or Estate

Statute: 12-713(a)

Regulation: 12-713(a)-3

Share of a Nonresident Trust, Estate, or Beneficiary in Income From Connecticut Sources

Statute: 12-714(a)

Regulation: 12-714(a)-1

Share of a Nonresident Trust, or Estate in Distributable Net Income

Statute: 12-713(a)

Regulation: 12-713(a)-2

Special Rule Where a Trust or Estate Has No Federal Distributable Net Income

Statute: 12-714(b)

Regulation: 12-714(b)-1

Taxable Income, Part-Year Resident Individuals:

Capital Losses and Passive Activity Losses

Statute: 12-717

Regulation: 12-717-1

Distributive or Pro Rata Share of Partners and S Corporation Shareholders

Statute: 12-717

Regulation: 12-717-4

Income Derived From or Connected With Sources Within Connecticut

Statute: 12-711a, 12-717(a)

Regulation: 12-717(a)-1

Special Notice: SN 2000(17)

Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16)

Income or Loss From Business, Trade, Profession, or Occupation

Statute: 12-717

Regulation: 12-717-3

Announcement: AN 96(13)

Net Operating Loss Deduction

Statute: 12-717

Regulation: 12-717-2

Special Accruals, General

Statute: 12-717

Regulation: 12-717-5, 12-717(c)(3)-1, 12-717(c)(4)-1

Special Accruals: Change From Nonresident to Resident

Statute: 12-717(c)(2)

Regulation: 12-717(c)(2)-1

Announcement: AN 92(2)

Special Accruals: Change From Resident to Nonresident

Statute: 12-717(c)(1)

Regulation: 12-717(c)(1)-1

Announcement: AN 92(2)

Taxable Income, Part-Year Resident Trusts:

Capital Losses and Passive Activity Losses

Statute: 12-717

Regulation: 12-717-1

Distributive or Pro Rata Share of Partners and S Corporation Shareholders

Statute: 12-717

Regulation: 12-717-4

Income Derived From or Connected With Sources Within Connecticut

Statute: 12-717(b)

Regulation: 12-717(b)-1

Income or Loss From Business, Trade, Profession, or Occupation

Statute: 12-717

Regulation: 12-717-3

Net Operating Loss Deduction

Statute: 12-717

Regulation: 12-717-2

Special Accruals, General

Statute: 12-717

Regulation: 12-717-5, 12-717(c)(3)-1, 12-717(c)(4)-1

Special Accruals: Change From Nonresident to Resident

Statute: 12-717(c)(2)

Regulation: 12-717(c)(2)-1

Announcement: AN 92(2)

Special Accruals: Change From Resident to Nonresident

Statute: 12-717(c)(1)

Regulation: 12-717(c)(1)-1

Announcement: AN 92(2)

Taxable Income, Resident Individuals:

Connecticut Adjusted Gross Income of a Resident Individual

Legislation: PA 05-251, §71; PA 06-186, §§76-78

Statute: 12-701(a)(19), 12-701(a)(20), 12-711a

Regulation: 12-701(a)(20)-1

Ruling: 2001-1

Special Notice: SN 98(4), SN 2000(17), SN 2002(12), SN 2003(21)

Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6), PS 2005(2)

Informational Publication: IP 91(1), IP 91(1.1), IP 91(1.2), IP 91(1.3), IP 91(1.4), IP 99(29), IP 2002(18), IP 2002(24), IP 2003(21), IP 2003(32), IP 2004(23), IP 2005(16), IP 2005(24)

Announcement: AN 96(13), AN 2001(4), AN 2001(7), AN 2003(4)

Connecticut Adjusted Gross Income of Resident Shareholder of S Corporation

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-6

Special Notice: SN 98(4), SN 2003(21)

Announcement: AN 2003(4)

Modification for Connecticut Fiduciary Adjustment

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-4

Modifications Increasing Federal Adjusted Gross Income

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-2

Ruling: 99-4, 2001-1

Special Notice: SN 2002(12), SN 2003(21)

Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6), PS 2005(2)

Announcement: AN 2003(4)

Modifications of Federal Adjusted Gross Income for Partnership Income or Loss Reportable by Resident Partner

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-5

Special Notice: SN 2003(21)

Announcement: AN 2003(4)

Modifications Reducing Federal Adjusted Gross Income

Legislation: PA 05-251, §71; PA 06-186, §§76-78

Statute: 12-701(a)(20)

Regulation: 12-701(a)(20)-3

Ruling: 2004-1

Special Notice: SN 2003(21)

Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6)

Informational Publication: IP 2005(24)

Taxable Income, Resident Trust or Estate:

Connecticut Taxable Income of a Resident Trust or Estate

Statute: 12-701(a)(9)

Regulation: 12-701(a)(9)-1

Ruling: 2004-1, 2005-2

Exemption Not Applicable to Trusts or Estates

Statute: 12-709

Fiduciary Adjustment

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-1, 12-701(a)(10)-2, 12-701(a)(10)-3

Ruling: 99-4

Special Notice: SN 98(4)

Set-asides for Charitable Purposes

Statute: 12-701(a)(10)

Regulation: 12-701(a)(10)-4

Trusts and Estates: (see Resident Trust or Estate, General; Part-Year Resident Trusts, General)

Telefiling: (see Returns, Electronic Filing)

W

Withholding Tax:

Addition To or Reduction From Withholding

Statute: 12-705(a)

Regulation: 12-705(a)-5

Amended Withholding or Exemption Certificate

Statute: 12-705(a)

Regulation: 12-705(a)-8

Informational Publication: IP 92(9), IP 92(9.1), IP 92(9.2), IP 92(9.3), IP 92(9.4), IP 92(9.5),
IP 99(1), IP 2000(1), IP 2000(12), IP 2001(1)

Announcement: AN 96(13)

Athletes and Entertainers

Statute: 12-705(b)

Regulation: 12-705(b)-1 (*amended 8/3/01*)

Policy Statement: PS 96(1), PS 2002(1), PS 2002(1.1), PS 2003(5), PS 2004(1), PS 2005(1),
PS 2006(1)

Informational Publication: IP 2000(11), IP 2000(29), IP 2001(31), IP 2002(14), IP 2002(28),
IP 2003(16), IP 2004(8), IP 2005(7)

Announcement: AN 2003(10)

Change in Federal Income or Income Tax Withholding

Statute: 12-727(b)

Regulation: 12-727(b)-1

Announcement: AN 96(13)

Distributions Pensions and Annuities

Statute: 12-705(b)

Regulation: 12-705(b)-3 (*amended 8/3/01*)

Special Notice: SN 91(25), SN 2004(10)

Announcement: AN 2003(10)

Employees, Nonresident

Statute: 12-705(a)

Regulation: 12-705(a)-6, 12-34a-1 through 12-34a-4 (*repealed*)

Ruling: 2002-1

Employees, Resident

Statute: 12-705(a)

Regulation: 12-705(a)-2

Ruling: 2002-1

Employer Liability for Tax

Statute: 12-707

Regulation: 12-707-2

Special Notice: SN 96(8), SN 2004(9)

Gambling Winnings

Statute: 12-705(b)

Regulation: 12-705(b)-2 (*amended 8/3/01*)

Special Notice: SN 91(18), SN 92(9), SN 2004(10)

Informational Publication: IP 2001(28), IP 2001(29), IP 2002(18), IP 2003(10), IP 2003(11), IP 2005(15), IP 2005(16)

Announcement: AN 2001(6), AN 2002(5), AN 2003(9), AN 2003(10)

General

Statute: 12-705(a), 12-706(c), 12-707

Regulation: 12-705(a)-1, 12-706(c)-1, 12-707-3

Special Notice: SN 91(10), SN 96(5), SN 96(8), SN 98(4), SN 2004(9), SN 2004(10)

Policy Statement: PS 2004(1)

Informational Publication: IP 92(8), IP 92(8.1), IP 92(8.2), IP 92(8.3), IP 92(8.4), IP 92(9), IP 92(9.1), IP 92(9.2), IP 92(9.3), IP 92(9.4), IP 92(9.5), IP 93(2.1), IP 96(7), IP 96(7.1), IP 99(1), IP 99(21), IP 99(21.1), IP 2000(1), IP 2000(11), IP 2000(12), IP 2000(26), IP 2000(29), IP 2001(1), IP 2001(24), IP 2001(31), IP 2002(10), IP 2002(14), IP 2002(22), IP 2002(24), IP 2002(28), IP 2003(9), IP 2003(10), IP 2003(16), IP 2003(19), IP 2003(20), IP 2003(23), IP 2003(28), IP 2003(32), IP 2004(8), IP 2004(14), IP 2004(15), IP 2004(23), IP 2005(1), IP 2005(7), IP 2005(12), IP 2005(9), IP 2005(24), IP 2006(1), IP 2006(7)

Announcement: AN 91(8), AN 91(9), AN 95(8), AN 96(2), AN 96(3), AN 96(3.1), AN 2000(4), AN 2004(1), AN 2005(1)

Household Employers

Statute: 12-707

Special Notice: SN 96(8), SN 2004(9)

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1)

Liability of Third Parties Paying Wages

Statute: 12-705(b)

Regulation: 12-705(b)-5

Magnetic Media

Statute: 12-727

Regulation: 12-727(a)-1

Informational Publication: IP 92(10), IP 92(10.1), IP 92(10.2), IP 92(10.3), IP 92(10.4), IP 92(10.5), IP 92(10.6), IP 93(5), IP 93(5.1), IP 93(5.2), IP 93(5.3), IP 93(5.4), IP 93(5.5), IP 99(25), IP 99(26), IP 2000(1), IP 2000(17), IP 2001(19), IP 2001(21), IP 2002(19), IP 2002(20), IP 2003(17), IP 2003(18), IP 2004(21), IP 2004(22), IP 2005(21), IP 2005(22)

Announcement: AN 2000(1)

Schedule for Filing Withholding Tax Returns and Payment of Taxes

Statute: 12-707

Regulation: 12-707-1 (*amended 8/3/01*)

Special Notice: SN 96(8), SN 2004(9), SN 2004(10)

Announcement: AN 2001(8), AN 2001(8.1)

Supplemental Compensation

Statute: 12-705(a)

Regulation: 12-705(a)-3

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(10), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1)

Announcement: AN 96(3), AN 96(3.1)

Voluntary Withholding by Employers

Statute: 12-705(c)

Regulation: 12-705(c)-2

Special Notice: SN 96(8)

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16),
IP 2004(8), IP 2005(7), IP 2006(1)

Announcement: AN 91(8), AN 91(9), AN 95(8), AN 96(2), AN 2003(10)

Voluntary Withholding for Civil Service Retirees

Statute: 12-705(c)

Regulation: 12-705(c)-4

Voluntary Withholding for Military Retirees

Statute: 12-705(c)

Regulation: 12-705(c)-3

Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16),
IP 2004(8)

Announcement: AN 2003(10)

Voluntary Withholding Other Than by Employers

Statute: 12-705(c)

Regulation: 12-705(c)-1

Wage and Tax Statement

Statute: 12-706(b)

Regulation: 12-706(b)-1

Wages Paid Through an Agent, Fiduciary, or Other Person on Behalf of Two or More Employers

Statute: 12-705(a)

Regulation: 12-705(a)-7

Withholding or Exemption Certificate

Statute: 12-705(a)

Regulation: 12-705(a)-4

Announcement: AN 96(2)

Effective Date: Effective July 1, 2006.

Effect on Other Documents: **Informational Publication 2006(2.2)** modifies and supersedes **Informational Publication 2006(2.1)**, which may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state); or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS Web site at **www.ct.gov/DRS** to download and print Connecticut tax forms; or
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
-

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

- **For business returns:** Use **Fast-File** to file sales and use taxes, business use tax, room occupancy tax, estimated corporation business tax, business entity tax, attorney occupational tax, nursing home provider fee, admissions and dues tax, or withholding tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File/Register OnLine**.
 - **For payment of business taxes other than those listed above:** Use **Fast-File** to pay your business taxes over the Internet or by phone. Visit the DRS Web site at **www.ct.gov/DRS** and click on **Electronic Services** for a list of eligible taxes. The ACH debit method is used to make the transfer. No preregistration is required.
 - **For resident income tax returns:** Use **WebFile** to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File/Register OnLine**.
 - **For electronic filing of income tax extensions, estimated payments, and for electronic bill payments:** Use **WebFile** to electronically file personal income tax returns over the Internet. You can also use **WebFile** to make an electronic income tax payment for a prior year. Visit the DRS Web site at **www.ct.gov/DRS** and click on **File/Register OnLine**.
-

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by e-mail of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit **www.ct.gov/DRS** and follow the directions. Subscription services are available for employer's withholding tax, **Fast-File** information, Alerts, News – Press Releases, and Top 100 Delinquency List.

IP 2006(2.2)
Topical Index: Income Tax
Issued: 06/30/06
Replaces: IP 2006(2.1), issued 03/27/06